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BIOGRAPHY AND ACCOUNTING HISTORY

Special areas of historical research are manifold. Historians can elect to study a specific period, a school of thought or a personality. The latter area and its relationship to gaining the fullest appreciation of the past is the topic of this essay.

It may be a distinct failing of accountancy to be rather unconcerned about its history, and perhaps more so about attempting to preserve the essential records about the human beings who created our present condition. It is the purpose of the biographer to forge these "living links"—to capture the personality, habits, and the role of a person in the interacting environment of an age so that we can trace the events, ideas and institutions of the period to the important human elements.

Norman E. Webster, a twentieth century historian of American professional accounting, felt "that every lasting institution is the lengthened shadow of a person." History, to him, was "the story of the lives of persons in the form of associations and societies." The question that faces the biographer is: "What formed the person?"

Often an exceptional person acquires a "public personality," which is perpetuated through stories. The person is usually known for the positions attained or because of a list of notable achievements. As time passes the stories become subordinated to the list of achievements. The further passage of time diminishes the value of even the achievements until finally the personality is only remembered by a short biographical sketch and a dated list of accomplishments. When such record of a distinguished personality is all that remains, the character and personality of this exceptional person, along with his aims and motivations, are all but lost.

Biography acts to sharpen the perceptions about the subject area under study. Why and how the person acted becomes more meaningful as does the appreciation for the entire environment in which the subject lived.

How, for instance, can anyone claim to be a student of English history without knowing the biographies of the Tudor family? Six-

teenth century western culture from politics to religion was shaped in large part by the character of Henry VIII. The fascinating insights about his "life and loves" bear ready witness to the merits of this historical method.

And how many of us, again reflecting on English royalty, associate the term "Victorian (prim and proper)" with the character of Queen Victoria? Yet this is a misconception in the view of modern biographers. In contemporary terms she may have been quite a swinger had it not been for Prince Albert. She was far from prudish, but the consort certainly was and he influenced her actions and her image quite remarkably.

Today the history of accounting is taking place before our eyes and the key people, whose personalities are woven into the fabric of the age, may well go unheralded in a short while because we fail to grasp the full value of capturing their personalities through biography.

Biography as a type of accounting history is worthy of research effort. However, it is very important that the researcher realize that he is undertaking a formidable task. The biographer should study the basic psychological and behavioral patterns of personalities and become familiar with them. For in shaping a biography the writer has the responsibility of portraying a person for posterity.

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